Retirement Reporting Reminders – Educational Substitutes, the Six Most Common Reporting Errors

These reporting instructions apply to school district and ESD employers.

Here are several of the most common reporting problems that school district and ESD employers encounter when reporting substitutes which started with the 2004-2005 school year, and how to fix the problems.

1) Type Codes #1 Problem

The most common problem that employers encounter when reporting substitutes is using the wrong type code. DRS provides the chart *Employees Working as Substitutes In School Districts and Educational Service Districts* found online at http://www.drs.wa.gov/employer/Communications/chartEmployeesEdSubs.pdf. Use this chart for determining which type code to use when reporting a substitute who is not a retiree.

2) Reporting Retirees as Substitutes

The only type codes that you can use with a retiree who returns to work are 97, 98, or 99. Do *not* use the substitute codes for reporting retirees. Refer to the chart Retirees Working As Substitutes at School Districts and Educational Service Districts found online at http://www.drs.wa.gov/employer/Communications/chartRetireesEdSubs.pdf. Use this chart for determining which type code to use when reporting a retiree working as a substitute.

3) How to report an employee who began as a substitute and then became an active member within the same month:

a) If earnings were reported for the month as a substitute, back out the compensation and hours/days using the *substitute type code.*
b) Report an end date for the substitute service.
c) Let the data process. If you are using WBET, the data will process overnight.
d) Next, report the begin date for the active service time using active member type codes.
e) Report all compensation, contributions, and hours/days for the active member for the *entire month using active member type codes.* You will need to determine if the compensation, contributions, hours/days can be reported via WBET or if you will need to report this information via your own payroll system.

4) How to report an employee who began as a substitute, then on a subsequent month became an active member:

a) Report an end date for the substitute service.
b) Let the data process. If you are using WBET, the data will process overnight.
c) Next, report the begin date for the active service time using active member type codes.
d) Report all compensation, contributions, and hours for the active member *using active member type codes.* You will need to determine if the compensation, contributions, hours/days can be reported via WBET, or if you will need to report this information via your own payroll system.

5) What to do if you transmitted a begin date for the active service, but never sent an end date for the substitute service:

a) While it is strongly recommended that employers transmit the end date for the substitute service, DRS now has an edit in place that automatically inserts an end date for the substitute service that is one day prior to the begin date transmitted for the active service.

b) If you reported any compensation and hours/days for the active service period using the substitute type code, back out and re-report the data using an active type code. This type of back out may require a temporary manual adjustment by DRS. Contact ESS for assistance.

6) What to do if an active member becomes a substitute mid-month:

   a) Report all compensation, contributions, and hours/days for the *entire month* with the active member type code.
   b) Report the end date for the active member.
   c) Let the data process. If you use WBET to transmit the data, it will process overnight.
   d) Report the actual begin date for the Substitute Service using the substitute type codes found in the chart *Employees Working as Substitutes In School Districts and Educational Service Districts* found online at http://www.drs.wa.gov/employer/Communications/chartEmployeesEdSubs.pdf.
   e) Because the compensation and hours/days were already transmitted for the month, begin transmitting all compensation and hours/days for the substitute service beginning the following month with the substitute type codes.

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